

Fund Balance Expenditure Plan Form Instructions

Certain agency appropriation acts may include special language requiring prior approval from the Chief Fiscal Officer of the State for proposed expenditures that would cause the fund balance in certain funds to decline below an amount specified in the appropriation act. Should such a decline occur during the biennium, the Fund Balance Expenditure Plan Form must be submitted requesting approval of expenditures exceeding that amount.

- 1) **Date** – Enter the current date.
- 2) **Agency Code** – Enter the four-digit code of the agency.
- 3) **Agency** – Enter the name of the agency submitting the plan.
- 4) **Fund Code** – Enter the seven-digit fund code.
- 5) **Fund** – Enter the name of the fund as listed in the agency's special language.
- 6) **Act#/Section#** - enter the appropriation act number and section number of the special language stating the fund balance limitation.
- 7) **Month in which balance will fall below 50%** - enter the specific month.
- 8) **Balance Limit** – Enter the balance limit listed in the agency's special language.
- 9) **Month End Balance** – Enter the fund balance at the end of the month in which the balance fell below 50%.
- 10) **Difference** – Balance Limit less Month End Balance.
- 11) **What is the specific impact of the expenditures on the fund balance?** - Clearly state the fiscal impact of such expenditures on the fund balance.
- 12) **Will the fund balance be restored? Explain.** – If yes, clearly state the information indicating and explaining what programs would be cut or any other measures to be taken by the agency to restore the fund balance. If no, clearly state the information indicating and explaining why the balance will not be restored.
- 13) **Are the expenditures for one-time costs or the one-time purchase of capitalized items? Explain.** – Clearly state the extent to which any of the planned expenditures are for one-time costs or one-time purchase of capital items.
- 14) **Statement certifying that the expenditure of the fund balance will not jeopardize the financial health of the agency or result in the permanent depletion of the fund balance** - Enter a statement certifying that the expenditure of fund balances will not jeopardize the financial health of the agency, nor result in a permanent depletion of the fund balance.
- 15) **Agency Fiscal Officer** – Obtain the signature of the Agency Fiscal Officer.
- 16) **Agency Director** – Obtain the signature of the Agency Director and submit the form to DFA – Office of Budget.
- 17) The Chief Fiscal Officer of the State will approve or disapprove all or any part of the request after having sought prior review by the Legislative Council.

FUND BALANCE EXPENDITURE PLAN

2005 - 2007 Biennium

Date: 1

Agency Code: 2 Agency: 3

Fund Code: 4 Fund: 5

Act #: _____ Section #: 6

Month in which balance will fall below 50%: 7

Balance Limit: 8 Month End Balance: 9 Difference: \$ 10 -

The General Assembly placed special language in certain agency appropriation acts that requires prior approval by the Chief Fiscal Officer of the State and prior review by the Legislative Council before expenditures are made that would deplete the balance of certain funds below the specified amount stated in the act.

Fund Balance Expenditure Plan:

What is the specific impact of the expenditures on the fund balance?

11

Will the fund balance be restored? Explain.

12

Are the expenditures for one-time costs or the one-time purchase of capitalized items? Explain.

13

Statement certifying that the expenditure of the fund balance will not jeopardize the financial health of the agency or result in the permanent depletion of the fund balance:

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17 Agency Fiscal Officer _____ Date _____ Agency Director _____ Date _____
Arkansas Legislative Council: ☐ Reviewed ☐ Not Reviewed Date: _____
Chief Fiscal Officer of the State: ☐ Approved ☐ Not Approved Date: _____

**FUNDS REQUIRING A BALANCE EXPENDITURE PLAN
2005-2007 Biennium**

Business Area	FUNDS
0200	Abstractors Examining Board Fund
0203	Accounting Board Cash
0205	Appraiser Licensing & Certification Cash
0206	Board of Architects Cash
0210	Auctioneers Licensing Board Cash
0224	Contractors Licensing Board Cash
0227	Cosmetology Contingent Fund
0228	Examiners in Counseling Board
0236	Engineers & Surveyors Cash
0239	Foresters Registration Board Cash
0240	Professional Geologists Cash
0248	Real Estate Cash
0248	Real Estate Recovery
0254	Social Work Licensing Fund
0263	Fire Protection Licensing Board
0268	Dental Examiners Cash
0271	Hearing Aid Dispensers Cash
0274	Medical Board Cash
0277	Arkansas State Board of Nursing Fund
0292	Speech Pathology & Audiology
0305	Manufactured Homes Standards Fund
0338	War Memorial Stadium Cash
0355	Livestock & Poultry Comm Disease & Pest Control Fund
0390	Death & Permanent Total Disability Trust
0390	Second Injury Trust Fund
0390	Workers Compensation Fund
0402	Arkansas Department of Aeronautics Fund
0405	State Bank Department Fund
0415	State Forestry Trust Fund
0440	Oil & Gas Commission Fund
0445	Plant Board Fund
0450	Public Service Commission Utility Safety Fund
0450	Tax Division Fund
0455	Water, Waste Disposal, Pollution Abatement, Administrative and Research Facilities Construction Fund
0455	Red River Waterways Project Trust Fund
0455	Soil & Water Cash
0480	Corrections Non-Tax Revenue
0480	Dept of Correction Cash
0480	Dept of Correction Farm Fund
0485	Community Correction Cash
0590	Vocational Technical Retirement Cash
0630	Commercial Drivers License Fund
0645	Dept of Health Plumbers Licensing Fund
0645	HVACR Licensing Fund
0955	DNA Detection Fund
0960	State Police Equipment Fund